



VAT Standard rate

The standard VAT (IGV) rate in Peru in 2023 is 18%. The rate consists of 2 parts as follows: 16% is attributable to VAT and the remaining 2% is attributable to the municipal incentive tax.

VAT zero rate

VAT zero rate applies to export.

A list of goods and transactions that are exempt from VAT:

- Domestic sales of movable goods;
- Construction contracts;
- Initial sale of real estate by its respective builders;
- Import of goods.

Taxpayers registered in the Amazon region are generally entitled to VAT exemption on the sale of goods that are consumed within the Amazon region.

Threshold

There is no threshold for registration as a VAT payer. Registration must be completed on providing the first taxable supply in Peru.

Deductible VAT

Companies have the opportunity of deducting input VAT used in their operations from output VAT.

Registration procedure

Taxpayers must register in Unified Register of Taxpayers – RUC (Registro Único de Contribuyentes). This register allows each individual, legal entity or company to obtain a RUC number consisting of 11 digits, which is permanent and mandatory for use.

Establishing a company necessitates utilizing the System for Digital Intermediation (SID – SUNARP) platform for the registration process. It is also possible to register a company with the RUC in person. Legal representative or an authorized third party is required for this purpose.

Required documents to register without using the platform:

- Valid ID;
- Original of the certified certificate of registration;
- Original private or public document showing the address of the tax domicile being declared.

In addition, if a third party is doing so:

- A valid DNI or appropriate identification document;
- Power of Attorney with notarized signature;
- Application for RUC or notice of tax registration;
- Legal representatives, directors, members of the board of directors;
- Address of legal representatives.

Vat representative

Non-resident companies are required to appoint a local tax representative to register as a VAT payer.

Filing VAT return

VAT filing can be conveniently completed through the Declara Fácil platform, facilitating the submission through virtual forms.

VAT is declared and paid on a monthly basis, with the schedule determined by the expiration calendar, which is set according to the last digit of the RUC.



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